

EXHIBIT "B"

1300 Washington Square
100 Washington Avenue South
Minneapolis, Minnesota 55401
T (612) 337-6100 F (612) 339-6591
siegelbrill.com

**SIEGEL BRILL
GREUPNER DUFFY
& FOSTER P.A.**

BRIAN E. WEISBERG
612-337-6101
brianweisberg@sbgdf.com

March 3, 2009

VIA FEDERAL EXPRESS

Irving H. Picard, Esq.
Trustee for Bernard L. Madoff
Investment Securities LLC
Claims Processing Center
2100 McKinney Avenue, Suite 800
Dallas, TX 75201

Re: ABG Investments— Account No. G0068

Dear Mr. Picard:

The undersigned represents the above-referenced Madoff account holder. Enclosed is a completed SIPC Customer Claim Form. In addition, we are providing you with a schedule of capital additions and capital withdrawals for calendar year 2003 to the present date, together with documentation evidencing capital additions and capital withdrawals. The schedule establishes that this account suffered an actual loss during the relevant period in excess of \$500,000. We can also provide, to the extent required, written confirmations of securities transactions issued by Bernard L. Madoff Investments Securities LLC purporting to show that the securities identified on the enclosed statement had been purchased for the customer's account.

In addition, enclosed is correspondence between the account holder and Madoff requesting that a second account be established in 2007. The account holder was advised that a second account would be established, but apparently that did not occur. Please advise the undersigned if a separate claim is available for the account that was not established and one will be filed.

To the extent that any additional information is required, we ask that you contact the undersigned.

Very truly yours,

Brian E. Weisberg
BEW/sm
Enclosures

ABG Partners
Taxpayer ID #41-1658040
Summary of Account Transactions

Account: Bruce Graybow, PTNR ABG INV
Account Number: 1-G0068-3

<u>Year</u>	<u>Capital Additions</u>	<u>Capital Withdrawals</u>
2008	0.00	220,000.00
2007	1,450,000.00	0.00
2006	0.00	0.00
2005	0.00	200,000.00
2004	0.00	0.00
2003	0.00	220,000.00
Total	1,450,000.00	640,000.00

CUSTOMER CLAIM

Claim Number _____

Date Received _____

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

DECEMBER 11, 2008

(Please print or type)

Name of Customer: ABG PARTNERS
Mailing Address: 2001 NORWAY PINE CIRCLE
City: MINNETONKA State: MN Zip: 55305
Account No.: _____
Taxpayer I.D. Number (Social Security No.): 41-1658040

NOTE: BEFORE COMPLETING THIS CLAIM FORM, BE SURE TO READ CAREFULLY THE ACCOMPANYING INSTRUCTION SHEET. A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT AND, TO RECEIVE THE FULL PROTECTION AFFORDED UNDER SIPA, ALL CUSTOMER CLAIMS MUST BE RECEIVED BY THE TRUSTEE ON OR BEFORE March 4, 2009. CLAIMS RECEIVED AFTER THAT DATE, BUT ON OR BEFORE July 2, 2009, WILL BE SUBJECT TO DELAYED PROCESSING AND TO BEING SATISFIED ON TERMS LESS FAVORABLE TO THE CLAIMANT. PLEASE SEND YOUR CLAIM FORM BY CERTIFIED MAIL - RETURN RECEIPT REQUESTED.

1. Claim for money balances as of **December 11, 2008**:

- a. The Broker owes me a Credit (Cr.) Balance of \$ SEE STATEMENT DATED 9/30/08 ENCLOSED
- b. I owe the Broker a Debit (Dr.) Balance of \$ 0
- c. If you wish to repay the Debit Balance,
please insert the amount you wish to repay and
attach a check payable to "Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC."
If you wish to make a payment, **it must be enclosed**
with this claim form. \$ 0
- d. If balance is zero, insert "None." _____

2. Claim for securities as of **December 11, 2008**:

PLEASE DO NOT CLAIM ANY SECURITIES YOU HAVE IN YOUR POSSESSION.

	<u>YES</u>	<u>NO</u>
a. The Broker owes me securities	<u>X</u>	
b. I owe the Broker securities		<u>X</u>
c. If yes to either, please list below:		

Date of Transaction (trade date)	Name of Security	Number of Shares or Face Amount of Bonds	
		The Broker Owes Me (Long)	I Owe the Broker (Short)
	<u>SEE ATTACHED SUMMARY OF ACCOUNTS TRANSACTIONS</u>		
	<u>Amounts EXCEED \$500,000</u>		

Proper documentation can speed the review, allowance and satisfaction of your claim and shorten the time required to deliver your securities and cash to you. Please enclose, if possible, copies of your last account statement and purchase or sale confirmations and checks which relate to the securities or cash you claim, and any other documentation, such as correspondence, which you believe will be of assistance in processing your claim. In particular, you should provide all documentation (such as cancelled checks, receipts from the Debtor, proof of wire transfers, etc.) of your deposits of cash or securities with the Debtor from as far back as you have documentation. You should also provide all documentation or information regarding any withdrawals you have ever made or payments received from the Debtor.

Please explain any differences between the securities or cash claimed and the cash balance and securities positions on your last account statement. If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please be sure to provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.

PLEASE CHECK THE APPROPRIATE ANSWER FOR ITEMS 3 THROUGH 9.

NOTE: IF "YES" IS MARKED ON ANY ITEM, PROVIDE A DETAILED EXPLANATION ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR COMPLETION.

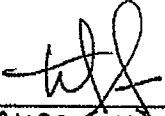
- | | <u>YES</u> | <u>NO</u> |
|---|------------|-------------|
| 3. Has there been any change in your account since December 11, 2008? If so, please explain. | _____ | _____X_____ |
| 4. Are you or were you a director, officer, partner, shareholder, lender to or capital contributor of the broker? | _____ | _____X_____ |
| 5. Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of the broker? | _____ | _____X_____ |
| 6. Are you related to, or do you have any business venture with, any of the persons specified in "4" above, or any employee or other person associated in any way with the broker? If so, give name(s) | _____ | _____X_____ |
| 7. Is this claim being filed by or on behalf of a broker or dealer or a bank? If so, provide documentation with respect to each public customer on whose behalf you are claiming. | _____ | _____X_____ |
| 8. Have you ever given any discretionary authority to any person to execute securities transactions with or through the broker on your behalf? Give names, addresses and phone numbers. | _____ | _____X_____ |
| 9. Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? if so, give name of that broker. | _____ | _____X_____ |

Please list the full name and address of anyone assisting you in the preparation of this claim form: _____

If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate your claim is an estimated claim.

IT IS A VIOLATION OF FEDERAL LAW TO FILE A FRAUDULENT CLAIM. CONVICTION CAN RESULT IN A FINE OF NOT MORE THAN \$50,000 OR IMPRISONMENT FOR NOT MORE THAN FIVE YEARS OR BOTH.

THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY INFORMATION AND BELIEF.

Date MARCH 3, 2009 Signature 
Date _____ Signature BRUCE GRAYBOW, PARTNER

(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, e.g., corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.)

**This customer claim form must be completed and mailed promptly,
together with supporting documentation, etc. to:**

Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201

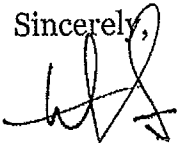
11/19/07

Bernard L. Madoff
885 3rd Avenue
New York, NY 10022

To Whom It May Concern:

Please establish, upon receipt of the \$700,000.00 wire transfer from Signature Bank that you will receive shortly, an account titled The Graybow Group, Inc. and deposit the \$700,000.00 in that specific account. You will receive an additional wire transfer of \$750,000.00 to be deposited in the already existing ABG Partners account (G0068-3-0/4-0). If you have any questions, please contact me at 952-239-2240.

Sincerely,



Bruce Graybow

WIRE ADVICE

Page 1 of 1

OUTGOING WIRE ADVICE FROM UNITED BANKERS' BANK 11/21/2007
481 UNET Confirm From Fed - Not Debited

Bank Information

Signature Bank
8800 Bron Road, Suite 200
Minnetonka, MN 55343

Wire Tracking Information

UBB Wire E-ID: 1894370 UBB Contact: AUTO_AUTOWIRE
Date of Wire: 11/21/2007 Date of Notification: 11/21/2007 3:58:45 PM
Date viewed by customer: 11/21/2007 4:27:37 PM Viewed by customer: Mandy Sabrahn

ACCEPTANCE TIME STAMP (1110) 11211556FT01

ONAD (1120) 20071121B1QGC07R00711811211555FT01

REQ CONFIRM (1810) 02FT0001 P

TYPE CODE (1510) 1030

IMAD (1620) 200711211187801C000594

AMOUNT (2000) \$700,000.00

SENDER FI (3100) 091C01322UNITED BKRS MPLS

SENDER REFERENCE NUMBER (3320) 11211550000001

RECEIVER FI (3400) 021000021MP MORGAN CHASE BA

BUSINESS FUNCTION CODE (3600) CTR

BENEFICIARY (4200) D140091703
BERNARD MADOFF

ORIGINATOR (5000) 010023348
GRAYBOW COMMUNICATIONS GROUP INC
5340 CEDAR LAKE RD
MINNEAPOLIS, MN 55416

ORIGINATOR FI (5100) 02503167
SIGNATURE BANK MINNETONKA

ORIGINATOR TO BENEFICIARY INFORMATION (6000) FBO BRUCE GRAYBOW PARTNER ABG:WV AC
CT 1-G0068-3-0



WIRE ADVICE

Page 1 of 1

OUTGOING WIRE ADVICE FROM UNITED BANKERS' BANK 11/19/2007
491 UNET Debit

Bank Information

Signature Bank
9803 Brun Road, Suite 200
Minnetonka, MN 55343

Wire Tracking Information

UBS Wire E-ID: 1690582 UBS Contact: AUTO_AUTOWIRE
Date of Wire: 11/19/2007 Date of Notification: 11/19/2007 3:44:12 PM
Date Viewed by customer: Viewed by customer: Nandy Sabraek
11/20/2007 7:38:04 AM

ACCEPTANCE TIME STAMP (1110) 11191641FT01

QDAD (1120) 2007111981QSC07R00824411191641FT01

ED CONFIRM (1500) 02FT0001 P

TYPE CODE (1510) 1000

IMAD (1520) 2007111911R78Q1C003574

AMOUNT (2000) \$753,000.00

SENDER FL (3100) 0910013221UNITED BKRS MPLS

SENDER REFERENCE NUMBER (3320) 11191635006305

RECEIVER FL (3400) C210CC021JP MORGAN CHASE BA

BUSINESS FUNCTION CODE (3500) CTR

BENEFICIARY (4200) D140081703
BERNARD I MADOFF

ORIGINATOR (5800) D10023186
BRUCE GRAYBOW
2001 NORWAY PINE CIRCLE
MINNETONKA, MN 55305

ORIGINATOR FL (5100) 02503187
SIGNATURE BANK MINNETONKA

ORIGINATOR TO BENEFICIARY INFORMATION (6000) FBO BRUCE GRAYBOW PARTNER ADVISY AC
CT 1-60083-3-0

THIS REPORT IS PROVIDED TO ASSIST YOU IN EVALUATING THE PERFORMANCE OF YOUR ACCOUNT AND SHOULD NOT BE USED FOR INCOME TAX PURPOSES.

BRUCE GRAYBOW, PTNR ABG INV 1-G0068-3

C/O GRAYBOW COMMUNICATIONS GRP
5340 CEDAR LAKE ROAD
MINNEAPOLIS MN 55416

STARTING EQUITY FOR CURRENT YEAR	1,585,084.94CR	
CAPITAL ADDITIONS		
CAPITAL WITHDRAWALS		
REALIZED P/L FOR CURRENT YEAR	12,857.26CR	
UNREALIZED P/L ON OPEN SECURITY POSITIONS	480.00-	
CURRENT CASH BALANCE	.20CR	
NET MARKET VALUE OF OPEN SECURITIFS POSITIONS	1,597,462.00	NET LONG
TOTAL EQUITY	1,597,462.20CR	
ANNUALIZED RETURN FOR CURRENT YEAR	3.13 %	

THIS REPORT IS PROVIDED TO ASSIST YOU IN EVALUATING THE PERFORMANCE OF YOUR ACCOUNT AND SHOULD NOT BE USED FOR INCOME TAX PURPOSES.

BRUCE GRAYBOW, PTNR ABG INV 1-G0068-3

C/O GRAYBOW COMMUNICATIONS GRP
5340 CEDAR LAKE ROAD
MINNEAPOLIS MN 55416

STARTING EQUITY FOR CURRENT YEAR	119,559.67CR	
CAPITAL ADDITIONS		
CAPITAL WITHDRAWALS		
REALIZED P/L FOR CURRENT YEAR	7,879.94CR	
UNREALIZED P/L ON OPEN SECURITY POSITIONS	21.00CR	
CURRENT CASH BALANCE	.61CR	
NET MARKET VALUE OF OPEN SECURITIES POSITIONS	127,460.00	NET LONG
TOTAL EQUITY	127,460.61CR	
ANNUALIZED RETURN FOR CURRENT YEAR	8.83 %	

THIS REPORT IS PROVIDED TO ASSIST YOU IN EVALUATING THE PERFORMANCE OF YOUR ACCOUNT AND SHOULD NOT BE USED FOR INCOME TAX PURPOSES.

BRUCE GRAYBOW, PTNR ABG INV 1-G0068-3

C/O GRAYBOW COMMUNICATIONS GRP
5340 CEDAR LAKE ROAD
MINNEAPOLIS MN 55416

STARTING EQUITY FOR CURRENT YEAR	119,559.67CR	
CAPITAL ADDITIONS	1,450,000.00CR	
CAPITAL WITHDRAWALS		
REALIZED P/L FOR CURRENT YEAR	15,525.27CR	
UNREALIZED P/L ON OPEN SECURITY POSITIONS		
CURRENT CASH BALANCE	.19CR	
NET MARKET VALUE OF OPEN SECURITIES POSITIONS	1,585,084.75	NET LONG
TOTAL EQUITY	1,585,084.94CR	
ANNUALIZED RETURN FOR CURRENT YEAR	5.53 %	

PORTFOLIO MANAGEMENT REPORT AS OF 9/30/08

THIS REPORT IS PROVIDED TO ASSIST YOU IN EVALUATING THE PERFORMANCE OF YOUR ACCOUNT AND SHOULD NOT BE USED FOR INCOME TAX PURPOSES.

PORTFOLIO MANAGEMENT REPORT AS OF 6/30/08

THIS REPORT IS PROVIDED TO ASSIST YOU IN EVALUATING THE PERFORMANCE OF YOUR ACCOUNT AND SHOULD NOT BE USED FOR INCOME TAX PURPOSES.

BRUCE GRAYBOW, PTNR ABG INV
C/O GRAYBOW COMMUNICATIONS GRP
5340 CEDAR LAKE ROAD
MINNEAPOLIS MN 55416

1-G0068-3

STARTING EQUITY FOR CURRENT YEAR
CAPITAL ADDITIONS
CAPITAL WITHDRAWALS
REALIZED P/L FOR CURRENT YEAR
UNREALIZED P/L ON OPEN SECURITY POSITIONS
CURRENT CASH BALANCE
NET MARKET VALUE OF OPEN SECURITIES POSITIONS
TOTAL EQUITY
ANNUALIZED RETURN FOR CURRENT YEAR 12.41 %

1,585,084.94CR
170,000.00-
91,020.93CR
3,065.00CR
.62CR
1,509,170.25
1,509,170.87CR
NET LONG

PORTFOLIO MANAGEMENT REPORT AS OF 9/30/08

THIS REPORT IS PROVIDED TO ASSIST YOU IN EVALUATING THE PERFORMANCE OF YOUR ACCOUNT AND SHOULD NOT BE USED FOR INCOME TAX PURPOSES.

BRUCE GRAYBOW, PTNR ARG INV 1-60068-3

C/O GRAYBOW COMMUNICATIONS GRP
5340 CEDAR LAKE ROAD
MINNEAPOLIS MN 55416

STARTING EQUITY FOR CURRENT YEAR	1,585,084.94CR	
CAPITAL ADDITIONS		
CAPITAL WITHDRAWALS	170,000.00-	
REALIZED P/L FOR CURRENT YEAR	114,911.44CR	
UNREALIZED P/L ON OPEN SECURITY POSITIONS	1,460.25CR	
CURRENT CASH BALANCE	-13CR	
NET MARKET VALUE OF OPEN SECURITIES POSITIONS	1,531,456.50	NET LONG
TOTAL EQUITY	1,531,456.63CR	

ANNUALIZED RETURN FOR CURRENT YEAR 10.44 %



BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York ☐ London

Filed 11/18/09 Entered 11/18/09 23:52:06
Pg 16 of 18

Exhibit B
212 230-2424
800 334-1343
Fax 212 838-4061

WE HAVE THIS DAY DEBITED YOUR
ACCOUNT WITH THE FOLLOWING:

4/22/08

CH CHECK

170,000.00

BRUCE GRAYBOW, PTNR ABG INV
C/O GRAYBOW COMMUNICATIONS GRP
5340 CEDAR LAKE ROAD
MINNEAPOLIS MN 55416

CLIENT'S ACCOUNT NUMBER

1-60068-3

MEMO



BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York ☐ London

WE HAVE THIS DAY DEBITED YOUR
ACCOUNT WITH THE FOLLOWING:

212 230-2424
800 334-1343
Fax 212 838-4061

11/06/08

CH CHECK

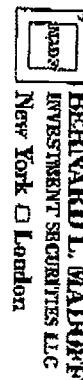
50,000.00

BRUCE GRAYBOW, PTNR ABG INV
C/O GRAYBOW COMMUNICATIONS GRP
5340 CEDAR LAKE ROAD
MINNEAPOLIS MN 55416

CLIENT'S ACCOUNT NUMBER

1-60068-3

MEMO



385 Third Avenue
New York, NY 10022
(212) 234-2424
800 834-1343
Fax (212) 838-4061

BRUCE GRAYBOM, FINK, ABG INV
C/O GRAYBOM COMMUNICATIONS BRP
5340 CEDAR LAKE ROAD
MINNEAPOLIS MN 55416

VENDOR ACCOUNT NUMBER
1-60058-3-10

PERIOD ENDING
12/31/96

VENDOR TAXPAYER IDENTIFICATION NUMBER
8-88888040

PAGE
4

Associated with
Madoff Securities International Limited
12 Berkeley Street
Mayfair, London W1J 8DT
Tel (020) 7498 6222

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TIN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT CREDITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
11/29	50,000		2142	TRANS TO 40 ACCT U-S-TREASURY BILL DUE 4/5/2007	JRNL 98.682	351.80	
11/29	20,828		6711	FIDELITY SPARTAN U-S-TREASURY MONEY MARKET	1	20,828.00	20,180.00
11/29		20,180	63446	FIDELITY SPARTAN U-S-TREASURY MONEY MARKET	1		99,166.00
11/29		100,000	88765	U-S-TREASURY BILL DUE 3/01/2007	99.166		
11/29	50,000		97670	U-S-TREASURY BILL DUE 3/29/2007	98.780	49,350.80	
				NEW BALANCE			4.67
	20,828			SECURITY POSITIONS FIDELITY SPARTAN	MKT PRICE 1		
	50,000			U-S-TREASURY MONEY MARKET U-S-TREASURY BILL DUE 3/29/2007	98.780		
	50,000			U-S-TREASURY BILL DUE 4/5/2007	98.682		
				MARKET VALUE OF SECURITIES LONG 119,559.00			
				SHORT			



BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York ☐ London

885 Third Avenue
New York, NY 10022
(212) 230-2424
800 334-1343
Fax (212) 838-4061

Associated with
Madoff Securities International Limited
12 Berkeley Street
Mayfair, London W1J 8DP
Tel 020 7493 6222

BRUCE GRAYBORN, PTNR, ABS INV
C/O GRAYBORN COMMUNICATIONS GRP
5340 CEDAR LAKE ROAD
MINNEAPOLIS MN 55416

YOUR ACCOUNT NUMBER
1-59068-3-0

YOUR TAX PAYER IDENTIFICATION NUMBER
41-1658040

PERIOD ENDING
12/31/05

PAGE
5

DATE	BOUGHT RECEIVED ON LONG	SOLD DELIVERED ON SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
12/30		25,000	88745	U S TREASURY BILL DUE 4/13/2006	98-324		24,706.00
12/30	50,000		95308	U S TREASURY BILL DUE 5/11/2006	98-489	49,244.50	
12/30	50,000		99744	U S TREASURY BILL DUE 5/18/2006	98-405	49,202.50	
	8,771			NEW BALANCE			
	50,000			SECURITY POSITIONS			
	50,000			FIDELITY SPARTAN	MKT PRICE		
	50,000			U S TREASURY MONEY MARKET	2		
	50,000			U S TREASURY BILL DUE 5/11/2006	98-489		
				5/11/2006			
				U S TREASURY BILL DUE 5/18/2006	98-405		
				5/18/2006			
				MARKET VALUE OF SECURITIES LONG			
				SHORT			
				107,218.00			